

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

ENRON CREDITORS RECOVERY
CORP., et al.,

Reorganized Debtors.

ENRON CORP., et al.,

Plaintiffs,

v.

CITIGROUP INC., et al.,

Defendants.

CIVIL CASE NO.: 07 Civ. 10612

Chapter 11

Case No. 01-16034 (AJG)

Jointly Administered

Adversary No. 03-09266 (AJG)

**DECLARATION OF MATTHEW C. HEYN IN OPPOSITION TO
CITIGROUP DEFENDANTS' MOTION TO WITHDRAW THE REFERENCE**

I, Matthew C. Heyn, declare:

1. I am an associate with Klee, Tuchin, Bogdanoff & Stern LLP, Special Bankruptcy Litigation Counsel for Plaintiff Enron Creditors Recovery Corp. and its co-plaintiff subsidiaries (collectively, “Enron” or “Plaintiffs”) in the adversary proceeding pending in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) captioned *Enron Corp. et al. v. Citigroup Inc. et al.*, Adv. No. 03-9266 (AJG) (the “Mega Claim Litigation”). I have personal knowledge of the facts contained in this declaration and, if called as a witness, could and would testify to these facts.

2. Attached hereto are true and correct copies of the following documents that are cited as exhibits in Plaintiffs’ Memorandum of Law in Opposition to Citigroup Defendants’ Motion to Withdraw the Reference. These documents either (1) are pleadings and papers filed in the Mega Claim Litigation, in the jointly administered bankruptcy cases of Enron Corp, pending in the Bankruptcy Court as Case No. 01-16034 (AJG), or in other related proceedings (identified below), or (2) have been produced in discovery in the Mega Claims litigation and/or certain related proceedings. Pursuant to the Bankruptcy Court’s *Order Regarding Presumptive Document Authenticity and Presumptive Business Records Per Rule 803(6) F.R.E.*, attached hereto as Exhibit 1, the documents within category (2) are presumed to be a faithful and authentic reproduction of the original. Enron requests that, pursuant to Fed. R. Evid. 201 the Court take judicial notice of these documents. *Levitt v. Bear Stearns & Co.*, 340 F.3d 94, 101 (2d Cir. 2003); *In re Global Crossing, Ltd. Secs. Litig.*, 471 F. Supp. 2d 338, 343 (S.D.N.Y. 2006). Where indicated, the documents have been excerpted to reduce unnecessary bulk. A full copy of the documents is available on request.

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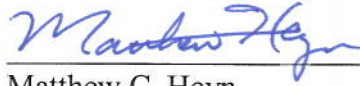
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I declare under penalty of perjury that the foregoing is true and correct.

Executed this 11th day of December 2007 at Los Angeles, California.



Matthew C. Heyn